

*Philadelphia University*  
*Faculty of Administrative & Financial Sciences*  
*Department of Accounting*

**Accounting Program**

**Undergraduate Handbook**

**2009**

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## I. Introduction

This handbook contains important general information for students undertaking the Undergraduate Degree program in the Department of Accounting. During the academic year 2007 / 2010, this handbook will be made available on paper and on the web.

Your degree program is subject to regulations contained in the **University Student Guide**. This departmental handbook interprets the regulations and your tutors may give advice, but the University Student Guide defines the regulations.

## II. Important Dates

### 1. Registration:

Admission criteria are issued by the Higher Education Council, which governs all private universities (55% in the Tawjihi exam). First year students must attend the University and they will be given a full timetable for the introductory activities. Departmental and University registration must be completed at the time specified in the introductory timetable (shown below). Returning students must also register in the times specified during the introductory week.

#### (a) The morning study (full-time students)

First year students must attend a meeting at 12.00 AM Sunday 6<sup>th</sup> September 2009

#### (b) The evening study (part-time students)

First year students must attend a meeting at 12.00 PM on Sunday 6<sup>th</sup> September 2009.

### 2. Session Dates 2009/2010

#### A. FIRST TERM

- **The morning study**

Begins: Sunday 11<sup>h</sup> October 2009

Ends: Tuesday 27<sup>th</sup> January 2010

The first semester includes

- Teaching, learning, and assessment activities in Accounting will run for 16 weeks, from Sunday 11<sup>h</sup> October 2009 to Tuesday 27<sup>th</sup> January 2010.
- There are holidays namely on 20– 24 December, 25<sup>th</sup> December, 1<sup>st</sup> January 2010, 9<sup>th</sup> - 12<sup>th</sup> January 2010, 30<sup>th</sup> January 2010, 31<sup>st</sup> evening study

Begins: Sunday 11<sup>h</sup> October 2009

Ends: Tuesday 7<sup>th</sup> February 2010

The first semester includes

- Teaching, learning, and assessment activities in Accounting will run for 16 weeks, from Sunday 11<sup>h</sup> October 2009 to Tuesday 27<sup>th</sup> January 2010.
- There are 6 holidays namely on 20 – 5<sup>th</sup> November, 25<sup>th</sup> December, 1<sup>st</sup> January 2010, 9<sup>th</sup> - 12<sup>th</sup> January 2010, 30<sup>th</sup> January 2010, 31<sup>st</sup> evening study

## **B. SECOND TERM**

### **•The morning and evening studies**

Begin: Sunday 15<sup>th</sup> February 2010

End: Sunday 22<sup>th</sup> June 2010

The second semester includes

- Teaching, learning, and assessment activities in Accounting, will run for 16 weeks, from Sunday 15<sup>th</sup> February 2010 to Sunday 22<sup>th</sup> June 2010.
- **There are 3 holidays on 10<sup>th</sup> April, 1<sup>st</sup> May, 25<sup>th</sup> May 2010.**

## **C. SUMMER TERM**

### **•The morning and evening studies**

Begin: Sunday 28<sup>nd</sup> June 2010

End: Thursday 20<sup>th</sup> August 2010

**Summer semester includes teaching, learning, and assessment activities, which will run from Sunday 28<sup>nd</sup> July 2010 to Thursday 20<sup>th</sup> August 2010.**

### **•Examination Periods**

**First Semester (for morning study) - Saturday 28<sup>th</sup> January to Tuesday 7<sup>th</sup> January 2010.**

**First Semester (for evening study) - Saturday 28<sup>th</sup> January 2010 to Tuesday 7<sup>th</sup> January 2010.**

**Second Semester (for morning and evening studies) - Saturday 10<sup>th</sup> to Sunday 18<sup>th</sup> June, 2010.**

**Summer (for morning and evening studies) - Saturday 18<sup>th</sup> August to Thursday 20<sup>th</sup> August, 2010.**

## **3. Timetable**

The lecture timetable is published separately from this book. Whilst every attempt is made to schedule reasonable combinations of course units (modules), various constraints make some combinations and outside options impossible. If you have a timetable problem, please consult your personal tutor in the first instance.

## **III. Scope and Input Resources**

### **Mission of the Faculty:**

The Faculty is committed to provide opportunities for students to obtain a high quality degree level education in a wide range of Business related disciplines, through properly resourced structures which support a vibrant community of well qualified individuals who are charged with the responsibility of providing appropriate education to the students in the Faculty.

### **Faculty Goals**

- To provide an opportunity for suitably qualified students to pursue higher education in the fields of Accounting, Business Administration, Banking & Finance, Marketing,

- Business Networking and Systems Management, Hotel & Tourism Management, Hospital Management, and Library & Information Science
- To provide and maintain management structures which facilitate and encourage the process of learning and teaching.
  - To promote scholarly and research activities in Accounting and other fields of Financial Sciences.
  - To inculcate a spirit of team work and cooperation amongst staff, students and other participants in the Faculty
  - To set and meet high standards in the provision of education and related activities through formal and systematic Quality Assurance procedures

### **Mission of the Department**

The Department of Accounting works to provide its graduates with: a broad-base of accounting education to prepare them for life-long learning; professional growth throughout their careers for a competitive business environment; expertise to maintain strong ties with the business community, especially with those in the accounting profession.

Fulfilling this mission requires the faculty to maintain continuous intellectual growth, keep abreast of current developments of accounting education, and to provide the foundation for further study and service to the profession.

### **Aims**

The Departments main aims are:

- To provide quality education in Accounting to students varied admission qualifications through the provision of relevant.
- To contribute to the Department's research Mission by strongly competing locally and showing presence internationally and improving it thereafter.

### **Detailed aims of teaching**

The Accounting Program produces students who will be able to:

- Cultivate transferable skills such as verbal and written communication, teamwork, leadership, research and demonstrate use of the current accepted technical language of accounting and accounting practices
- Recognize the potential of emerging technologies and the globalizations aspects in the context of modern day business practice and acquire a spirit of life-long learning.
- Recognize and analyze ethical and regulatory problems, choose a resolution, support an ethical choice in accounting situations and build self-confidence and problem solving abilities in a variety of work situations
- Analyze a wide range of accounting problems, provide a suitable rationale of the analysis, provide solutions through suitable text, diagrams, quantitative illustrations, simulations etc; and communicate effectively with peer groups about professional and accounting matters
- Apply accounting knowledge in new and unfamiliar circumstances through a conceptual understanding of accounting practices. Apply financial and management accounting techniques to practical situations
- Conduct an audit and prepare auditing report for different organizations.
- Detailed aims of research
  1. Enrich curriculum design, content and organization research activities.
  2. Provide incentives for staff members to conduct relevant research on areas of accounting
  3. Develop student research skills.

### **Intended Learning Outcomes:**

The program provides opportunities for students to develop and demonstrate knowledge and understanding, qualities, skills and other attributes in the following areas: A, B, C & D.

#### **A- Knowledge and Understanding: Graduates of this program will be able to:**

A1) Show an understanding of accounting and business knowledge along with general education, needed for career development.

A2) Demonstrate awareness of accounting measurements and financial analysis reports in accordance with International Accounting Standards;

A3) Explain issues related to profession's ethics and other affected social and environmental factors;

A4) Demonstrate basic knowledge of auditing and control in accordance with International Auditing Standards;

A5) Clarify principles of cost in the manufacturing process and budgeting in various financial entities

### **Teaching and learning methods:**

1. Outcome (A1) is attained through theoretical lectures, reading of related books in basic knowledge in accounting and related fields in economics and finance, also term papers are used. To assure that this learning outcome is delivered to all students of the program, Compulsory modules are required to take i.e. Introduction to Management, Principles of Accounting, and Principles of Finance (1), Introduction to Commercial Law, Principles of Accounting (2), Accounting Theory and principles of Microeconomics.
2. Outcome (A2) is acquired through delivering theoretical lecturers, illustrating practical problem, debates, group discussion, research papers, urging student to review particular books and regulations. All students are required to take modules of Principles of Accounting (2), Partnership Companies Accounting, Intermediate Accounting (1+2), Cost Accounting (1+2), and Corporation Accounting, Accounting for Financial Entities, Specialized Financial Accounting, International Accounting, Accounting Theory and Tax Accounting.
3. Outcome (A3) is attained through theoretical lectures, and moving toward case studies, financial reports and audit reports, group discussion, research papers, articles and emerging issues from Internet and other media. All students of the program should take compulsory modules like Introduction to Commercial Law, Accounting Theory, Auditing (1+2), Ethics in Accounting and Managerial Accounting and elective modules like Accounting Cases & Problems and Strategic Managerial Accounting
4. Outcome (A4, A5) are attained through theoretical lectures, term papers, solving practical case studies, field visits, gussets and practitioners, reading particular books and references. Students should take compulsory modules like Auditing (1+2) and Ethics in Accounting and elective modules like Electronic Auditing, Strategic Managerial Accounting or Petroleum and Minerals Accounting

### **Assessment methods:**

1. Outcome (A1) is evaluated through the main ideas questions within the context of the written exams, besides term papers are used with 10%-20% of the grade, (usually used for the first year level).

2. Outcome (A2, A3) are assessed through the main ideas questions in the written exams which account 60%-80% of the grade, and 20% -40% for assignments, case studies, exercises, research paper and oral assessment.
3. Outcomes (A4, A5) are evaluated through research papers (10% -20%), assignments (5%-10%), articles from internet (5%-10%), and the rest through the main ideas questions in written exams and written reports.

**B- Thinking and Analysis skills: Graduates of this program will be able to:**

- B1) Articulate how accounting functions and practices impact on organization at every level.
- B2) Organize, analyze, interpret and present data that informs the decision-making.
- B3) Apply fundamental accounting principles to the needs of an organization or individual;
- B4) diagnose ethical and emerging issues, analyze their implications, and suggest recommendations for action.

**Teaching and learning methods:**

1. Outcome (B1) students are directed to read and investigate special topics, apply applications, Lectures based on dialogues and discussions, urging student to practical examples and exercises, to obtain relevant information and make conclusion and recommendation for decision makers utilizing staffs' expertise, students of the program should take modules like Principles of Accounting (2), Partnership Companies Accounting, Intermediate Accounting (1), Cost Accounting (1+2), Corporation Accounting, Accounting for Financial Entities, Specialized Financial Accounting, International Accounting, Accounting Theory, , Managerial Accounting, Advanced Accounting, Accounting Information Systems, Computer applications in Accounting and Field Training in Accounting.
2. Outcome (B2) is presented through delivery of theoretical and electronic lectures, these lecture based in initiating students to adjust and evaluate information in financial reports by presenting reports, exercises and solving problems, moreover, students should deal with financial statements of Jordanian corporations. Students of the program are required to take special modules as Principles of Accounting (2), Partnership Companies Accounting, Advanced Accounting, Accounting Information Systems, Computer applications in Accounting and Field Training in Accounting,
3. Outcome (B3) is attained through exposing students to practical applications in accounting software, practical training, building systems, solving practical case studies, computerized assignments and graduation reports, searching internet, newspapers, and market about new application, Students of the program are required to take modules like Intermediate Accounting (1+2), Cost Accounting (1+2), , Corporation Accounting, , Financial Reporting Analysis, International Accounting, Accounting Theory, Graduation Project in Accounting, Managerial Accounting, Tax Accounting, Advanced Accounting, Accounting Information Systems, Computer applications in Accounting, Field Training in Accounting, Operations Research(1) and Commercial Statistics.
4. Outcome (B4) is attained through theoretical lectures, and moving toward reading case studies, workshops in audit and financial market, analyzing financial reports and audit reports, gathering emerging issues from local newspaper and internet, group discussion, paper research, and articles. To assure this learning outcome is achieved; all students of program should take compulsory modules like Auditing (1+2), Ethics in Accounting, Accounting Theory and Field Training in Accounting and elective modules like Electronic Auditing.



**Assessment methods:**

1. Outcomes (B1, B3) are assessed by using mental questions in the written exams which usually account (40%-70%,) and (10%) for participation and oral discussions and debates, (5%- 30%) for assignments and computerized practical applications, case studies, exercises, research paper. (100%) of grade for reports and procedures of the graduation reports and performance and training reports.
2. Outcomes (B2 and B4) are evaluated according to assignments, reports which take (10% 40%) of the grade, (10% -20%) for research papers, oral discussion and team work, and the rest for depth mental questions in written exams.

**C- Practical skills: Graduates of this program will be able to:**

- C1) Prepare and present standardized financial statements, cost statements, and budgeting statements;
- C2) Practice research by using various available resources and information technology;
- C3) Conduct auditing, and audit financial statements for individuals and corporations enterprises;
- C4) Operate manual and computerized recording and accounting systems.

**Teaching and learning methods:**

1. Outcome (C1) is acquired through delivering theoretical lecturers, tutorials, solving practical problems, group discussion, library reports, short term papers, urging student to review particular books and regulations, and by training students on how to use accounting knowledge in special situations. Many modules in the program are used to enhance students ability to work in business like Principles of Accounting (1+2), Principles of Finance, Partnership Companies Accounting, Intermediate Accounting (1), Cost Accounting (1+2), Corporation Accounting, Auditing (1+2), Ethics in Accounting, Accounting for Financial Entities, Specialized Financial Accounting, International Accounting, Accounting Theory, Managerial Accounting, Tax Accounting, Advanced Accounting, Accounting Information Systems, Computer applications in Accounting and Field Training in Accounting
2. Outcome (C2) is attained through practical and theoretical lectures, exercising problems and practical case studies, students' participations and presentations are required to obtain opinions and comments on financial reports according to international accounting standards, encourage students to bring standard and laws from their remodels. Students of the program are required to take compulsory modules like Cost Accounting (1+2), Financial Reporting Analysis, Auditing (1+2), Ethics in Accounting, Governmental Accounting, Accounting for Financial Entities, Specialized Financial Accounting, Accounting Theory, Graduation Project in Accounting, Managerial Accounting, Tax Accounting, Advanced Accounting, Accounting Information Systems, Computer applications in Accounting and Field Training in Accounting
3. Outcome (C3, C4) are attained through delivery of theoretical and applied lectures, practitioners and guests form industry, and moreover students in the fourth year are assigned to prepare their own graduation project and practicing the actual accounting business through training module. Students of the program are required to take modules like Methods of Scientific Research, Auditing (1+2), Field Training in Accounting, Operations Research (1), International Accounting, Graduation Project in Accounting, Computer applications in Accounting and Commercial Statistics

**Assessment methods:**

1. Outcomes (C1, C2) are assessed through evaluating applied skills written exams valuing (60%-80%), and (20%-40%) of the grade are given for solving exercises, presentations, research papers, and assignments. (100%) of the grade is given for graduation reports and training reports.
2. Outcomes (C3) are valued by graduation reports, oral assessment, assignments, projects, and written exams are used.
3. Outcome (C4) is assessed through evaluating students' reports, projects, and written exams studies.

**D- Personal development skills: Graduates of this program will be able to:**

- D1) Use the traditional and emerging technologies to improve quality of business solutions and increase productivity.
- D2) Communicate effectively in a professional manner both orally and in writing, and with teamwork skills.;
- D3) Be conscientious, risk oriented, and read to accommodate rapid changes in real business environments;
- D4) Recognize continuous learning and training as an integral part of professional practice;
- D5) Develop the ability and willingness to deal with competition in an unstable global accounting environment;
- D6) Collaborate effectively with diverse organizations to achieve common financial goals.

**Teaching and learning methods:**

1. Outcome (D1) is attained through theoretical and electronic lectures, computerized applications, research paper, besides assigning students to read specific books and dealing with special software. Many modules are compulsory in the program and students should take them like Methods of Scientific Research, Intermediate Accounting (2), Cost Accounting (1+2), Financial Reporting Analysis, Auditing (1+2), Ethics in Accounting, Accounting for Financial Entities, Specialized Financial Accounting, International Accounting, Accounting Theory, Graduation Project in Accounting, Managerial Accounting, Tax Accounting, Accounting Information Systems and others.
2. Outcome (D2) is acquired through delivery of theoretical lectures based on conversation, group discussions, oral and written exercises, presentations from students' presentations. Students of the program must take compulsory modules like Arabic language skills (1), English language skills (1), Computer Skills /(2) Humanistic, Computer Applications for Administrative Sciences, Auditing (1+2), Ethics in Accounting, Graduation Project in Accounting, Managerial Accounting, Tax Accounting, Advanced Accounting, Field Training in Accounting, Operations Research (1) and Commercial Statistics
3. Outcome (D3) is attained through theoretical lectures, research papers and, urging students to read specific books, references, articles and emerging issues from the websites of professional institutions, attend workshops and seminars, field visits, using internet and website of professional institutions. Students of the program are required to take compulsory modules like Introduction to Management, Principles of Marketing, Intermediate Accounting (2), Cost Accounting (1+2), Financial Reporting Analysis, Auditing (1+2), Ethics in Accounting, Governmental Accounting, Accounting for Financial Entities, Specialized Financial Accounting, International Accounting, Accounting Theory, Graduation Project in Accounting, Managerial Accounting,

Accounting Information Systems, Computer applications in Accounting and Field Training in Accounting.

4. Outcome (D4, D5 and D6) are attained by encouraging students' research, assignments, and articles from internet, solving exercises, applying contacts with updating issues, involving students in applied researches and assignments as groups, and distributing roles and responsibilities among them, searching accounting and financial sites in internet. All students must take modules Financial Reporting Analysis, Ethics in Accounting, Graduation Project in Accounting, Tax Accounting, Accounting Information Systems, Computer applications in Accounting, Field Training in Accounting, Cost Accounting (1+2), Corporation Accounting, Financial Reporting Analysis, Auditing (1), Governmental Accounting, Specialized Financial Accounting, International Accounting, Accounting Theory, Managerial Accounting, Tax Accounting

**Assessment methods:**

1. Outcome (D1) is evaluated by written exams for particular modules and the rest for the efficiency in using information technology and research papers.
2. Outcome (D2) is evaluated by written exam, oral discussions, and library assignments.
3. Outcome (D3) is assessed through the contribution of student to group activities and discussions, research papers, assignments, debates, and written exams.
4. Outcome (D4, D5 and D6) evaluation of these learning outcomes is based on research paper, assignments, oral assessment and measuring the students' methodology to use modern sources and scientific methodology in documentation and gathering information.

**The following factors promote these outcomes:**

- 1- Create appropriate strategies and educational learning methods, which ensure the achievement of the outcomes (Box File No. 4);
- 2- Provide varied and suitable educational and learning resources (Box File No. 14);
- 3- Provide high educational facilities and services, such as business incubators, drop-in-centre and learning remodels centre, and tutorial rooms; auxiliary academic support is offered to the students by faculty staff.

The University and the Faculty of Administrative and Financial Sciences eagerly support the staff in every attempt to enrich their experience and capabilities concerning the educational process requirements; and the outcomes of the program, together with the mechanisms for achieving them and making them known to students, full and part-time academic staff, as well as external examiners (Box File No.8&20).

With its high quality curriculum, competent academic staff and the learning resources in the Department provides the students with the best teaching, learning and training in the multidisciplinary field of Accounting. This can be witnessed by:

- 4- Emphasizing the cognitive and thinking aspects through dialogues, discussions, and exercise problem solving abilities;
- 5- Research papers, field work and graduation reports which enable the student to search for information, analyzing it and present it and define it (Box File No. 5). Online learning approach, whereby the students are provided with different sandwiches of Auditing, Cost Accounting, Computer Applications in Accounting, Financial Reporting Analysis and others by using the department special software

The strategies of teaching, learning, and assessment are regularly reviewed by the Department to make knowledge work through accessible programs of teaching and learning. The primary aims of the strategies are two folds:

- a) To employ students in the relevant activities that provide them with knowledge, understanding and specialized practical and professional skills, cognitive and transferable skills; and active services and community awareness related to the issue.
- b) Attracting and retaining highly academic faculty from Arab regions, and encouraging and supporting their research potentials to contribute widely in the enrichment of their modules contents by linking their researches to the modules they teach to keep abreast of the accounting environmental changes (Box File No. 1).

## **2. Staff**

### **A. Academic Staff**

#### **a. Qualifications**

The academic staff members are divided into two categories: full-time and part-time. The number of full-time staff members is 14 (2 women and 12 men), while the part-time staff depends on the number of students and the needs of the Department.

#### **b. Specialisations**

Full-time as well as part-time teaching staff members have various specialisations. At present, there are number of research teams at the Department and young staff members belong to these teams.

### **B. Non-Academic Staff**

Besides the academic staff, the Department has 5 other full time members, holding B.Sc. degrees in Computer Science. Those staff members have 2 to 6 years working experience and some of them are Philadelphia University graduates.

All of the non-academic staff members are qualified as laboratory tutors and assist lecturers in the laboratory hours. In addition, some of them are responsible for maintenance of computer hardware and software in the laboratories.

## **3. Departmental Learning Resources**

### **• Code of Practice for Students of Accounting**

This code of practice is supplementary to University regulations concerning the use of computing equipment which you are required to accept at Registration.

1. You must follow all rules, regulations and guidelines imposed by the Faculty of Administrative and Financial Sciences and the University in addition to the Department's Code of Practice.
2. You must not use machines belonging to the Department for commercial purposes without the prior written permission of the Head of the Department. You must not sell the product of any work you do using Departmental facilities without the prior written permission of the Head of the Department.
3. You must not write or knowingly store on machines belonging to the Department software that, if executed, could hinder or annoy other users, except with the prior written permission of the Head of the Department.

### **a. Business Incubator**

### **• Student Bookshop**

Photocopy facilities are available in the student Bookshop, Room 103, Tel. 222. Reference copies of textbooks are available at affordable prices. Copies of previous week's tutorial solutions are also available. Lending copies of textbooks are available in the University Library.

- **Printing**

You can take printouts (free of charge) in any Department lab. Each lab contains at least one printer for this purpose.

- **Administrative Infrastructure**

There are 31 offices at the Faculty of Administrative & Financial Sciences used for administrative functions as follows: Dean, Assistant Dean, Dean's Secretary, 8 Department Heads, 8 Department Head Secretaries, 8 rooms for student advisory services, and 4 general meeting rooms.

- **Academic Infrastructure**

It is composed of

- **21 Department** classrooms plus some other classrooms shared with other faculties and one auditorium equipped with support facilities: computer, data show, overhead projector.
- 5 laboratories (each contains 20 to 22 PCs).
- 14 staff offices where each staff member is supplied with a PC.
- 1 room for staff meetings
- 1 office for student guidance and the examination working groups.

- **Lecture Support Facilities**

In the Department, there are 21 overhead projectors and 5 data shows used to support modules and seminar presentations.

- **The University Computer Centre**

This centre provides the Department with training and maintenance facilities.

- **Networking Facilities**

**Ethernet.** The PCs in each laboratory are connected to an Ethernet platform 10/100 Mbps.

**Intranet.** All computing facilities of the University are connected to a Gigabit Intranet backbone.

**Internet.** The University is connected to the Internet by 2 Mbps lines.

**Library Facilities** At the University level, a mixture of learning resources is available to staff and students through a fully equipped and sophisticated library. IT and other learning and teaching resources, up-to-date module textbooks are available in the library with five different texts for each module. Resources are updated regularly to meet current and projected module requirements. In addition, library resources are continuously monitored to assure availability and currency.

The electronic library is also a part of the main University library.

### **Extracurricular Activities**

The University provides recreation facilities for students to enrich their talents. This includes:

- A Deanship of Student Affairs which organises the social, cultural and sports events at the University. It also has an alumni office to keep track of graduates
- Several spaces for cultural activities e.g. celebration of festivals, etc

- Several common rooms for meetings, snacks, and cafeterias.
- Three Internet cafes each are containing 11 PCs.
- One Student Club.

#### **IV. Student Support and Guidance**

##### **1. Assistant Dean's Office**

The Assistant Dean's Office (Room 32404) is mainly for student advisory services. They deal also with all routine undergraduate enquiries. Problems which cannot be dealt with by the Assistant Dean will be referred to the Dean.

##### **2. Academic Guidance**

All new students should have academic (personal) tutors. The new students are grouped into groups of 20 – 30 students and each group is assigned to an academic staff member who is their academic tutor. The students remain with the same tutor till their graduation. The tutor deals with all routine undergraduate inquiries, advises for academic registration at the beginning of each semester, and any other outstanding problems. However, problems which cannot be dealt with by the tutor will be referred to the Head of the Department, the Dean of the Faculty, or to an appropriate member of academic staff. Academic guidance is available on specified dates in the terms, and any advisory service offered by the Assistant Dean is available daily to all students in the Business Administration Department.

**Time:** 08.00 AM to 04:00 PM Sunday to Thursday during term, Venue: Room 32404  
(for Day Students)

**Time:** 11:00 AM to 07:00 PM Sunday to Thursday during term,  
Venue: Room 32410 (for Evening Students)

The advisory service offers advice on departmental and University matters and helps with anything that concerns you, whether in your studies, in the Department, at the University or in your life outside the university. Each of the staff in these offices is available with information about the Department and university and the willingness to listen and help with whatever you bring. Note that

- All visits to the advisory service offices are strictly confidential.
- If you have difficulties with material on particular course units you should normally first approach your tutors (or lecturers/project supervisors). You may also consult with your tutors on matters that are more general but you can equally well call in at the Assistant Dean's Office.
- If you have health problems, you are welcome to consult an advisor in the Department but you may prefer to go directly to your doctor or to the University Clinic.

Feel free to make use of these services at any time.

##### **3. Student Affairs Deanship**

Confidential, individual counseling on any matter affecting personal well-being or effectiveness is available at the Philadelphia University Student Affairs Deanship. The Deanship sees well over a hundred students a year and gives expert advice on problems such as low motivation, personal decision making, relationships, anxiety and family difficulties. People there are willing to help in finding fresh ways to cope with the

emotional and personal aspects of problems and seek to do so in a collaborative, straightforward and empowering way with the individual concerned. Advice is available concerning referral to other services, helping others and dealing with common student problems such as exam anxiety.

The Deanship is open from 8.00 AM to 4.00 PM, from Sunday to Thursday throughout the year and appointments can be made by calling in at the Dean of Student Affairs. All inquiries will be treated confidentially.

#### 4. Tutoring Arrangements

Some of your course units will have tutorials, where you can discuss topics on a course unit and run through exercises. Usually, the lecturer of the course unit runs the tutorial. There will be an opportunity for you to ask questions on matters you do not understand.

As you have a personal tutor from the beginning of your University life, your tutor is there to help you on your way through University life. He/she will watch your progress and offer help and advice whenever necessary. If you get into difficulties, you should contact your personal tutor or visit the Assistant Dean at the earliest possible opportunity. Do not let things slide until it is difficult to rectify the situation, especially if you are getting behind with your work. Your personal tutor will also advise on your choice of course units, on departmental or University procedures and will provide references for jobs and other purposes.

Course lecturers are always available to discuss questions or problems with the course unit material. Each lecturer fixes at least six office hours on his timetable, which is posted on his office door. You can call in at these hours. For any reason, if these lecturers could not see you at these office hours, they may arrange an appointment at another time. It is important that any matter that affects your ability to study be reported to the Department - through your personal tutor, through the Assistant Dean or otherwise. The following are examples of matters that may affect your study: illness, personal or family difficulties (including illness in the family) or financial problems. In assessing your performance, the Department has a policy of trying to help you overcome difficulties you have encountered whilst studying. We can do this only if we are aware of the difficulties and have some idea of their extent.

#### 5. Student Progress

**Work and Attendance.** The University regulations governing the Work and Attendance of students are outlined in the Student Guide 2003/2004. Full attendance is required at all lectures, laboratories, and any tutorials, which may be scheduled. Completed laboratory work should be handed in on time. Attendance at laboratories and at many lectures is monitored and attendance registers kept. Please note that students are required to undertake approximately thirty-six hours per week of study i.e. an average of two hours of private study will be required for every scheduled hour of lectures or laboratories. Some students may require much more time than this. ***Being a student is a full time occupation!*** Absence for holidays is not permitted in term-time. The experience of the Department confirms that lack of attendance leads to study problems and any student with problems should consult his/her subject tutors or personal tutor. In addition, failure to attend can result ultimately in the University barring the student from sitting for the degree examinations. The duty of the lecturer is to keep continuous review of the work and attendance of the students with whom he is concerned. If the rate of student absences, in a course unit, is greater than 15% (or 20% for student representing the University in sports or cultural activities) of the total module hours and the student has no acceptable justification, then this student is withdrawn from that module. If the Dean of the Faculty

accepts the justification of absences, then this student is considered **withdrawn** without refunding the course fees. A formal process is defined to tackle the problem of any student whose work and attendance appear unsatisfactory. Direct approaches by lecturers to solve the problem are as follows: He may choose to issue an "informal" warning, on a special form which may rectify the situation. If this doesn't work, a "formal" warning is issued. This is again done on another special form. Failure to remedy the situation at this stage leads to dropping the student from the module. A copy of these documents is kept in the student's file.

## 6. Interruption of the Degree Program

Any interruption (for a maximum of 2 years) of your degree program requires special permission from the Faculty. Regulations state that a B.A. degree is a continuous 4-year period of study. Permission will only be granted if satisfactory reasons are given. A written request with supporting evidence must be presented to the Faculty. Reasons might include prolonged illness. Consult your tutor for advice.

## 7. Transfer between Departments

- If you are contemplating any change of Faculty or Department, consult your primary tutor as soon as possible.
- You can change your Department by filling a special form at the beginning of the semester. The Tawjihi average required in the new Faculty or Department must be less than or equal to your Tawjihi average. A special committee will determine which courses will be accredited from your current Department.

## 8. Withdrawal from Modules

If you are contemplating withdrawing from a module, please discuss the situation with your personal tutor at the earliest opportunity.

- You can withdraw from a module up to the thirteenth week of the first or second term, and up to the seventh week of the summer term.
- The minimum number of credit hours (which is 9) required in each term should be followed.

## V. Organization of Teaching

An individual course of lectures is known as a "**course unit**" or sometimes as a "**module**". The curriculum contains modules that are University Requirements (Univ. Reqts.), Faculty Requirements (Facu. Reqts.), and Department Requirements (Dept. Reqts.). Each module has 3 hours per week. However, some modules are supported by tutorials and some continuous assessment, such as seminars or laboratory work, usually amounting to 1 hour per week. When you register for course units, you should follow the academic guidance plan that the Department arranges for you. In fact, you can register any module only if you have taken its prerequisite(s) with the exception that you can register the module and its prerequisite only if you are in the graduation semester.

In each semester, you can register a minimum of 12 credit hours and a maximum of 18 credit hours, except for the semester in which you are expected to graduate when you can register 21 hours. The complete four-year academic guidance plan is listed in **Appendix A** of this report. For more information about module numbering and full module descriptions, see **Appendix B** of this report.



In the **First Year**, you are encouraged to take 18 credit hours each semester (first and second, the summer term is optional). The fourth digit of each course unit code (see **Appendix B**) tells you the year in which the course is offered. During each 16-week semester, students will normally complete 6 modules. Thus, each teaching week contains 18 hours or more of scheduled work. In addition, each scheduled hour typically requires two extra hours of unscheduled work (e.g. writing up lecture notes, preparing for a tutorial, finishing off a laboratory exercise etc.). The selection of a University elective module (one module) depends on your choice. Five of the first year 12 modules are University requirements, five are Faculty requirements, and two are Department requirements.

In the **Second Year**, the number and size of modules is similar to that of the first year. Three of the 12 modules of the second year are University requirements, two are Faculty requirements, and seven are Department requirements.

In the **Third Year**, you take five modules per semester. Nine modules are compulsory Department requirements. One of the compulsory modules is the **Practical Training module**, which consists of actual supervised training in an industrial organization, or using distance/online training. You should take this module in the first semester.

In the **Fourth Year**, the number and size of the modules is similar to that of the third year. In the first semester, you can select two elective modules, two compulsory modules that are Department requirements, and one free module that you can choose from any Faculty in the University. One of the compulsory modules is the Graduation Project. In the second semester, you can select two elective modules besides three compulsory modules from the Department requirements.

## VI. Course Unit Choices

You may choose a course unit (module) if you have already taken all its prerequisite modules with the approval of your personal tutor. depicts the prerequisite relationships between the modules.

An initial choice is made before or at Departmental Registration. After that, changes can be made as follows:

- The deadline for changing modules in each semester is one week after lectures start (three days for the summer term). Normally, no changes of modules will be permitted after these dates except for the withdrawal mentioned in point (8) of the previous section.
- In the first instance, you should discuss any plan to change modules with your personal tutor. You must check that the new module you wish to take is a valid option for your degree program and creates no schedule conflict. If there is conflict, the change is not permitted.

## VII. Assessment and Examinations

### 1. Criteria for Assessing Examination Work

**First class (90 – 100 marks).** First class answers demonstrate depth of knowledge or problem solving skills, which is beyond that expected from a careful and conscientious understanding of the lecture material. Answers will show that the student

1. has a comprehensive knowledge of a topic (often beyond that covered directly in the program) with an absence of misunderstandings;
2. is able to apply critical analysis and evaluation;
3. can solve unfamiliar problems not drawn directly from lecture material and can adjust problem solving procedures as appropriate to the problem;
4. can set out reasoning and explanation in a logical, incisive and literate style.

**Upper Second class (80 – 89 marks).** Upper second class answers provide a clear impression of competence and show that the student

1. has a good knowledge base and understanding of all the principal subject matter in the program;
2. can solve familiar problems with ease and can make progress towards the solution of unfamiliar problems;
3. can set out reasoning and explanation in a clear and coherent manner.

**Lower Second class (70 – 79 marks).** Lower second class answers will address a reasonable part of the question with reasonable competence but may be partially incomplete or incorrect. The answer will provide evidence that the student:

- has a satisfactory knowledge and understanding of the principal subject matter of the program but limited to lecture material and with some errors and omissions;
- can solve familiar problems through application of standard procedures;
- can set out reasoning and explanation which, whilst lacking in directness and clarity of presentation can nevertheless be followed and readily understood.

**Third Class (60 – 69 marks).** Third class answers will demonstrate some relevant knowledge but may fail to answer the question directly and/or contain significant omissions or incorrect material. Nevertheless, the answer will provide evidence that the student

- has some basic knowledge and a limited understanding of the key aspects of the lecture material;
- can attempt to solve familiar problems albeit inefficiently and with limited success.

**Pass (50 – 59 marks).** Answers in this category represent the very minimum acceptable standard. Such answers will contain very little appropriate material, major omissions and will be poorly presented lacking in any coherent argument or understanding. However the answer will suggest that the student

- has some familiarity with the general subject area;
- whilst unable to solve problems can at least formulate a problem from information given in a sensible manner.

## 2. Assessment Regulations

In general, every module is assessed as follows: 50% is given for two 1-hour midterm exams, coursework and/or seminars, projects, or essays, and 50% for the final exam that may be a written exam only or a written exam plus a final laboratory exam (if applicable), final small project, or seminar presentation. The 50% for the final exam is

stipulated in the University regulations. The minimum pass mark is 50% for any module, whereas the minimum passing cumulative average in each semester is 60%. Students are placed on academic probation if their cumulative average drops below 60%. In this case, students are encouraged to repeat those modules with low marks in order to increase their cumulative average. However, students will be dismissed from the University if this average is not achieved in the third attempt.

For the practical training module, each student should submit a technical report of his/her training, and a team of academic staff members makes several observations on the trainee's work in their place of training. Then according to the observations and the report, they assess the students.

On the other hand, a committee of three staff members, including the supervisor of the project, assesses the graduation project module. The project's assessment will include the supervisor mark (35%) and the discussion committee mark (65% given as follows: 20% for project presentation, 25% for report writing, and 20% for project discussion).

### **3. Role of Internal and External Examiners**

If many lecturers teach the same module, the main coordinator of such a module plays the role of the internal examiner of that module. All lecturers of this module propose exam questions (for the first, second and final exams). The main coordinator will collect these questions from lecturers and select some of them to include in the exam paper.

On the other hand, external examiners validate the standard of the degree program. The external examiners are expected to look at the question papers, inspect a selection of scripts and project reports (particularly the borderline ones). They supply an assessment report to the Department.

### **4. Appeal Procedures**

If you have good reason to question a mark you have been given (in midterm exams or in coursework), you should in the first instance approach the module lecturer. If the problem is not solved, you must submit it to your primary tutor. He will find the appropriate solution within administrative structures.

Problems with final examinations are resolved by submitting complaints or appeals in writing (within three days of the announcement of examination results) to the Examination Committee of the Department. The examination committee will consider these cases and check if there is any mistake in the summation of the marks and so on.

### **5. Unfair Practices**

The University treats attempting to cheat in examinations severely. The penalty is usually more severe than a zero in the paper concerned. More than one student of this Department were dismissed from the University because of this. Plagiarism, or copying of course or lab work, is also a serious academic offense as explained in the University guidelines.

### **6. Department Guidelines on Plagiarism**

1. Coursework, laboratory exercises, reports and essays submitted for assessment must be your own work, except in the case of group projects where a joint effort is expected and is indicated as such.
2. Unacknowledged direct copying from the work of another person, or the close paraphrasing of somebody else's work, is called plagiarism and is a serious offence, equated with cheating in examinations. This applies to copying both from other students' work and from published sources such as books, reports or journal articles.

3. Use of quotations or data from the work of others is entirely acceptable, and is often very valuable provided that the source of the quotation or data is given. Failure to provide a source or put quotation marks around material that is quoted gives the appearance that the comments are ostensibly your own. When quoting word-for-word from the work of another person, quotation marks or indenting (setting the quotation in from the margin) must be used and the source of the quoted material must be acknowledged.
4. Paraphrasing, when the original concept is still identifiable and has no acknowledgement, is plagiarism. A close paraphrase of another person's work must have an acknowledgement to the source. It is not acceptable for you to put together unacknowledged passages from the same or from different sources linking these together with a few words or sentences of your own and changing a few words from the original text: this is regarded as over-dependence on other sources, which is a form of plagiarism.
5. Direct quotations from an earlier piece of your own work, if not attributed, suggest that your work is original, when in fact it is not. The direct copying of one's own writings qualifies as plagiarism if the fact that the work has been or is to be presented elsewhere is not acknowledged.
6. Sources of quotations used should be listed in full in a bibliography at the end of your piece of work.
7. Plagiarism is a serious offence and will always result in imposition of a penalty. In deciding upon the penalty the Department will take into account factors such as the year of study, the extent and proportion of the work that has been plagiarized and the apparent intent of the student. The penalties that can be imposed range from a minimum of a zero mark for the work (without allowing resubmission) through warning to disciplinary measures (such as suspension or expulsion).

## **VIII. Teaching Quality Assurance Committee**

The Departmental Teaching Quality Assurance and Enhancement Committee is responsible for the quality of teaching in the Department, including the analysis of Course Evaluation Questionnaire responses.

## **IX. Student Feedback and Representation**

### **1. Staff Student Consultative Committee**

Student representatives are elected onto the departmental staff student committees at the start of each term. All simultaneous sections of a module have a staff student committee. Each committee meets at least three times each semester and may discuss any matter of concern with the module. The staff members of each committee are the lecturers of the concerned sections.

### **2. Departmental and Deanship Meetings**

The meetings held by the Head of the Department and the Dean of the Faculty during term time, mainly have an advisory role, where students may raise their problems that need some concern from these authorized persons. Separate meetings are held for students of each year.

### **3. Module Evaluation Questionnaires**

The Department attaches great importance to the opinion of students on the quality of the teaching provided, and every student is asked to complete a Module Evaluation Questionnaire for each module. The questionnaires are anonymous.

## **X. Communications**

### **1. Official Notices**

Official notices are posted on the notice boards at the Department and at the Faculty. Electronic mail is also used extensively for communication with the Department and University. Each lecturer provides the students with his/her e-mail at the beginning of the term. Most official information including copies of this handbook, the undergraduate syllabus and timetables are available on the University Web pages [www.philad.edu.jo](http://www.philad.edu.jo). This includes directories of staff and students for internal use, complete with photographs.

### **2. Electronic Mail**

Electronic mail is used widely for administrative purposes within the Department. It is frequently useful for communicating between individuals and small groups (e.g. between a tutor and his/her tutorial group), and occasionally for broadcasting important messages to wider groups. It is important that you know how to use e-mail. It will be covered in the introductory laboratory sessions. The code of practice for computer usage covers electronic mail, Please note the points below:

### **3. Obscene or Offensive Mail**

DO NOT SEND OBSCENE OR OFFENSIVE MAIL. If you receive mail, which you regard as offensive or obscene, you may wish to complain to a staff member so that appropriate disciplinary action can be taken against the offender.

### **4. Group Mailing**

You are strongly discouraged from sending e-mail to groups of people. The newsgroups should be used for this purpose.

### **5. Miscellaneous Hints**

- Be brief in your communications.
- Compose your message as if ALL of your recipients were physically present.
- Limit the distribution of messages to the people who are likely to be interested.
- Keep a copy of the mail you send out, for future reference. Learn to use folders to keep useful messages.
- Read all your incoming mail before replying to any of it. There may be other relevant messages for you to read.
- Be careful when replying to messages. You probably want your reply to go only to original message sender - not to the whole of the distribution list.
- When you reply to a message, it is frequently helpful to include some of the original message to help your recipients to remember and understand the context of the reply.

## **XI. Curriculum Design, Content and Organization**

### **1. Curriculum Design and Content**

The program is offered to students, from the arts, commercial and scientific branches that passed their Tawjihi exam with a minimum average of 55%. The program is normally completed in four years and is offered in two modes – Daytime Study or Evening Study, where the typical American credit system is applied. Department awards the degree upon completion of 132 credit hours. The study is organized into four consecutive levels. Each level is split into two consecutive semesters (first and second) and optional summer semester. All students complete 44 modules 3 credit hours each. The modules are organized as follows:

8	<b>modules (University requirements)</b>	24 hours
8	<b>modules (Faculty requirements)</b>	24 hours
26	<b>modules (Department Compulsories)</b>	78 hours
2	<b>modules (Department Electives)</b>	6 hours

In the first and second years of study, students should take 5 modules each semester and all are compulsory modules. University Requirements (UR) , Faculty Requirements (FR), and Department Requirements (DR). In the third and fourth years, students take 6 modules each semester, where the departmental elective modules are taken in the fourth year. Module credit is awarded upon successful completion of the module with a minimum 50% grade. One whole module is equivalent to 145 hours of learning effort. The program includes one training module in which the student gets practical exposure to an industrial or a commercial firm.

Progression from one level of study to another requires the student to complete all prerequisites of the following year modules, and the cumulative average of grades obtained in the modules studied (whether successful or not) should be at least 60%.

**Curriculum Guidance Plan**

<b>First year (Level)</b>			
<b>Semester</b>	<b>Module Number</b>	<b>Module Title</b>	<b>Prerequisite</b>
First	0110101	<b>Arabic Language Skills(1) (UR)</b>	None
	0130101	<b>English Language Skills(1) (UR)</b>	0130099
	0710101	<b>Computer Skills (1) (UR)</b>	None
	0330101	<b>Introduction to Management (FR)</b>	None
	0310101	<b>Principles of Accounting (1) (FR)</b>	None
Second	0111133	<b>Human Thought &amp; Civilization(1) (UR)</b>	None
	0130102	<b>English Language Skills(2) (UR)</b>	0130101
	0710103	<b>Computer Skills (2) Humanistic (CR)</b>	0710101
	0310102	<b>Principles of Accounting /(2) (FR)</b>	0310101
	0111100	<b>Military Sciences (UR)</b>	None

<b>Second year (Level)</b>			
<b>Semester</b>	<b>Module Number</b>	<b>Module Title</b>	<b>Prerequisite</b>
First	0310230	<b>Intermediate Accounting (1) (DR)</b>	0310102
	0310220	<b>Partnership Companies Accounting (DR)</b>	0310102
	0111101	<b>National Education (FR)</b>	None
	0320101	<b>Computer Applications for Administrative &amp; Financial Sciences (FR)</b>	None
	0340101	<b>Principles of Macroeconomics (FR)</b>	None
Second	0310231	<b>Intermediate Accounting (2) (DR)</b>	0310230
	0310320	<b>Corporations Accounting (DR)</b>	0310102
	0330133	<b>Methods of Scientific Research (DR)</b>	0310102
	0350160	<b>Principles of Marketing (FR)</b>	0340106
	---	<b>University Elective (UR)</b>	None

<b>Third year (Level)</b>			
<b>Semester</b>	<b>Module Number</b>	<b>Module Title</b>	<b>Prerequisite</b>
First	0310350	<b>Auditing (1) (DR)</b>	0310231
	0310340	<b>Financial Reporting Analysis (DR)</b>	0310220
	0310360	<b>Governmental Accounting (DR)</b>	0310320
	0330330	<b>Operations Research(1) (DR)</b>	0310102
	0340106	<b>Commercial Statistics (FR)</b>	None
	0310310	<b>Cost Accounting (1) (DR)</b>	None
Second	0310451	<b>Auditing (2) (DR)</b>	0310102
	0310432		

0310470	<b>Accounting for Financial Entities (DR)</b>	0310102
0320110	<b>Accounting Information Systems (DR)</b>	0310102
0410121	<b>Principles of Finance (FR)</b>	0710101
0310411	<b>Introduction to Commercial Law (DR)</b>	None
	<b>Cost Accounting (2) (DR)</b>	None
		0310310



Fourth year (Level)			
Semester	Module Number	Module Title	Prerequisite
First	0310431	<b>Advanced Accounting (DR)</b>	0310231
	0310461	<b>Managerial Accounting (DR)</b>	0310102
	0310480	<b>Tax Accounting (DR)</b>	0310102
	0310491	<b>Field Training in Accounting (DR)</b>	4th year
	0310471	<b>Computer Applications in Accounting (DR)</b>	0310102
	–	<b>Dept. Elective</b>	0710101 4th year
Second	0310434	<b>Accounting Theory (DR)</b>	0310231
	0310435	<b>International Accounting (DR)</b>	0310231
	0310352	<b>Ethics in Accounting (DR)</b>	0310102
	0310492	<b>Graduation Project in Accounting (DR)</b>	4th year
	0310433	<b>Specialized Financial Accounting (DR)</b>	0310231
	–	<b>Dept. Elective</b>	4th year

Elective Modules		
All elective modules are usually taken in the fourth year.		
Module Number	Module Title	Prerequisite
0310336	<b>Accounting for Health Institutions</b>	0310231
0310452	<b>Electronic Auditing</b>	0310451
0310412	<b>Petroleum and Mineral Accounting</b>	0310310
0310436	<b>Accounting Cases &amp; Problems</b>	0310231
0310475	<b>Advanced Computer Applications in Accounting</b>	0310471
0310341	<b>Advanced Financial Reporting Analysis</b>	0310340
0310463	<b>Strategic Managerial Accounting</b>	0310461
0320211	<b>Financial Management</b>	0320110
0340102	<b>Principles of Microeconomics</b>	-
0310481	<b>Advanced Taxation</b>	0310480

### 3. Curriculum Characteristics

**Objectives of the Main University-Required Modules.** These requirements are to broaden the students' basic skills: languages, computing, and culture.

**Objectives of the Main Faculty-Required Modules.** These requirements are to consolidate mainly the students' background in management, mathematics, economics, accounting & computing applications.

**Objectives of the Main Management Modules in the Curriculum.** The curriculum is designed so that the basic foundations of Management are given in the first two years of study, whereas modules of the next two years allow students to acquire the essential skills for management development and practice.

**Objectives of the Training , Special Topics and Graduation Project Modules.** The objectives of these modules are to allow students to gain practice in problem analysis, design & implementation, report writing, and making presentations.

**Identification of Key Stages of Progression in the Curriculum.** Students are directed to take the 24 hours of university requirement modules and the 21 hours faculty requirement modules in the first two years of study. Students can also choose some modules from the list of electives.

Table (1) shows the distribution of compulsory and elective modules in each specialization area of the curriculum.

**Table (2) Compulsory and Elective Modules**

<b>A- The Compulsory Specialization Modules</b>	<b>B- The Elective Specialization Modules</b>
<b><u>0- Accounting Basics</u></b> 0310101 Principles of Accounting (1) 0310102 Principles of Accounting (2)	
<b><u>1- Cost Accounting</u></b> 0310310 Cost Accounting (1) 0310411 Cost Accounting (2)	<b><u>1- Cost Accounting</u></b> 0310412 Petroleum and Mineral Accounting
<b><u>2- Accounting for Partnership and Corporations</u></b> 0310220 Partnership Companies Accounting 0310320 Corporations Accounting	<b><u>2- Accounting for Partnership and Corporations</u></b>
<b><u>3 - Financial Accounting</u></b> 0310230 Intermediate Accounting (1) 0310231 Intermediate Accounting (2) 0310431 Advanced Accounting 0310432 Accounting for Financial Entities 0310433 Specialized Financial Accounting 0310434 Accounting Theory 0310435 International Accounting	<b><u>3 - Financial Accounting</u></b> 0310436 Accounting Cases & Problems 0310336 Accounting for Health Institutions
<b><u>4- Financial Statement Analysis</u></b> 310340 Financial Reporting Analysis	<b><u>4- Financial Statement Analysis</u></b> 310341 Advanced Financial Reporting Analysis
<b><u>5- Auditing</u></b> 0310350 Auditing (1) 0310451 Auditing (2) 0310352 Ethics in Accounting	<b><u>5- Auditing</u></b> 0310452 Electronic Auditing
<b><u>6- Managerial Accounting</u></b> 0310360 Governmental Accounting 0310461 Managerial Accounting	<b><u>6- Managerial Accounting</u></b> 0310463 Strategic Managerial Accounting
<b><u>7- Computer &amp; Accounting Information Systems</u></b> 0310470 Accounting Information Systems 0310471 Computer Applications in Accounting	<b><u>7- Computer &amp; Accounting Information Systems</u></b> 0310475 Advanced Computer Applications in Accounting
<b><u>8- Taxation</u></b> 0310480 Tax Accounting	<b><u>8- Taxation</u></b> 0310481 Advanced Taxation

<b><u>9- Project / Training / Special Topics –</u></b> 0310491 Field Training in Accounting 0310492 Graduation Project in Accounting	
<b><u>10- Management</u></b> 0330101 Introduction to Management 0330133 Methods of Scientific Research	
<b><u>11- Finance</u></b> 0320110 Principles of Finance	<b><u>11- Finance</u></b> 0320211 Financial Management
<b><u>12- Marketing</u></b> 0350160 Principles of Marketing	
<b><u>13- Economics</u></b> 0340101 Principles of Macroeconomics	<b><u>13- Economics</u></b> 0340102 Principles of Microeconomics
<b><u>14- Commercial Law</u></b> 0410121 Introduction to Commercial Law	
<b><u>15- Computer</u></b> 0320101 Computer Applications for Administrative & Financial Sciences 0710103 Computer Skills /(2) Humanistic	
<b><u>16- Statistics</u></b> 0340106 Commercial Statistics	
<b><u>17- Quantitative</u></b> 0330330 Operations Research (1)	

#### **4. Innovation in the Curriculum**

The curriculum is constantly evolving to cope with new technologies and rapidly developing topics. The curriculum has been revised in 2000 and 2003.

For example, internal processes, industrial feedback, various benchmarks, and information from other institutions has led to many improvements in the curriculum.

The evaluation of the module is also performed through workshops in curriculum design, typically attended by representatives from Industry and some ex-students. The Department is particularly mindful of the fast technological development and its likely effect on curriculum development. In addition, the Department policies and operations ensure that the staff appraisals are used to identify strengths and weaknesses so that appropriate action can be taken.

## **XII. Health and Safety at the University**

The University has a Health & Safety Committee, which comprises representatives of all services within the University. It is the responsibility of this committee to investigate complaints and potential hazards, to examine the cause of all accidents and to carry out periodic inspections of all areas of the Department. At registration, you will be required to assent to the departmental code of behavior, which relates to health and safety.

### **1. Buildings**

The Department comprises two kinds of buildings: the Rooms Building and the Computer Laboratories.

The buildings are generally open between 08.00 and 19.30 (Sunday – Thursday).

In accordance with University policy, smoking is prohibited throughout all buildings.

### **2. Emergency Evacuation**

It is the responsibility of every individual to familiarize himself with the Department's buildings and be aware of the fire exits.

- After evacuation of any building, please assemble well away from the building, and do not block any exits.
- Do not return to any building until the safety supervisor declares the emergency is over and the buildings are safe.

### **3. Fire Action**

Fire Action notices are located at, or adjacent to, fire alarm actuation points. All staff and students should be acquainted with this routine.

### **4. Operating the Fire Alarm**

The manual fire alarm system can be activated by breaking the glass in the red contact boxes sited at strategic points throughout the premises.

### **5. Use of Fire Appliances**

Fire appliances are sited at strategic points throughout the Department to deal with fires. Fires should only be tackled provided there is no personal danger and after the alarm has been set off.

### **6. Action when the Alarm Rings**



On hearing the intermittent alarm, you should prepare yourself to evacuate the building promptly.

On hearing the continuous alarm, you should evacuate the building immediately by the nearest exit.

### **7. Personal Difficulties**

Please inform the Department's counselors or your tutor of any difficulties with which the Department can be of assistance.

## Short Course Description

<i>Accounting Department – Philadelphia University</i>	
  <b>Modules Description</b>	
<b>Module Title</b>	<b>Accounting Principles (1)</b>
<b>Module ID</b>	<b>0310101</b>
<b>Prerequisites</b>	None
<b>Level</b>	<i>0-Accounting basics</i>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	Abdel - Karim Ali Dawod Ramahi
<b>Contribution to program Learning Outcomes</b>	<b>A1,A2,B1,B2,C1</b>

This is an introductory module in accounting, which includes an examination of the recording and reporting of business transactions, and the measurement of business income, assets, liabilities and equities. Emphasis is placed on financial reporting for decision-makers inside the organization.

This module examines too the underlying concepts of financial accounting. It reviews the accounting cycle, related accounting records, and the financial statements. Accounting principles and reporting requirements for current assets, plant and equipment, intangibles, and other assets are also studied.

Basic knowledge of financial accounting concepts and standards pertaining to corporate organizations. Includes basic preparation and analysis of external financial reports, which are an essential part of the decision-making process for private investment and for management of business and government organizations.

Main Contents for this module are:

- Accounting: An introduction to its concepts.
- The Balance sheet equation, Realization principle, important transaction effects, financial statements.
- Recording Transactions and accounting book keeping:
- The accounting process, Business papers, Accounts, Accounts
- Commonly used mechanics of double entry transactions; trial balance.
- The General Journal, posting to the ledger; errors.
- Adjusting the accounts and preparing the statement.
- Adjusting the accounts: prepaid expenses, depreciation, accrued expenses, un earned revenues, accrued revenues.
- The Adjusted Trial Balance, Preparing statement disposing of Accrued Items and Classification of Balance sheet items.
- The Worksheet and closing the Accounts of proprietorships.
- Accounting for a merchandising concern:
- Revenue from sales; periodic and perpetual inventory systems cost of goods sold; adjusting and closing entries .  
Accounting systems, using special journals.



## Modules Description



<b>Module Title</b>	<b>Accounting Principles(2)</b>
<b>Module ID</b>	<b>0310102</b>
<b>Prerequisites</b>	<b>0310101</b>
<b>Level</b>	<b>0-Accounting basics</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Abdel - Karim Ali Dawod Ramahi</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,A2,B1,B2,C1</b>

Principles of Accounting /2 represent a foundation Module in which students will develop basic skills of recording evaluating, and presenting the elements of Financial Statements in addition to use generally Accepted Accounting Principles (GAAP) for recording, evaluating, and disclosing.

Main Contents for this module are:

- Internal Control and Cash
  - Internal Control
  - Cash Controls
  - Use of Bank
  - Reporting Cash
- Accounting for Receivables
  - Accounts receivable
  - Notes Receivable
  - Statement Presentation
- Inventories
  - Inventory Basics
  - Periodic Inventory system
  - Inventory costing under a periodic Inventory system
  - Valuing inventory at the lower of cost or market (LCM)
  - Statement Presentation
- Plant Assets, Natural Resources, and Intangible Assets
  - Determining the Cost of Plant Assets
  - Depreciation
  - Expenditures During useful life
  - Plant Asset Disposals
  - Acquisition cost of Natural resources
  - Depletion
  - Accounting for Intangible Assets
  - Research and Development costs
  - Statement presentation
- Current Liabilities
  - Accounting for current liabilities
  - Contingent Liabilities
- Accounting Principles
  - Assumptions
  - Principles
  - Constraint



**Modules Description**



<b>Module Title</b>	<b>Cost Accounting (1)</b>
<b>Module ID</b>	<b>0310310</b>
<b>Prerequisites</b>	<b>0310102</b>
<b>Level</b>	<b>1-Cost Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Mustafa Al-Athamneh</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,B1,B2,B3,C1,C2,D1,D3,D6</b>

Accounting in manufacturing operations; cost concepts and classifications; cost accounting cycle; accounting for materials, labor and burden; process cost accounting; budgeting; standard costs; cost reports; direct costing and differential cost analysis.

**Topics Covered:**

Main Contents for this module are:

1. The Accountant's Role in the Organization
2. An Introduction to Cost Terms and Purposes
3. Cost-Volume-Profit Analysis
4. Allocation of Support Department Costs, Common Costs, and Revenues
5. Cost Allocation Joint Products and Byproducts
6. Activity-Based Costing and Activity-Based Management
7. Inventory Costing and Capacity Analysis
8. Determining How Costs Behave





**Modules Description**



<b>Module Title</b>	<b>Cost Accounting (2)</b>
<b>Module ID</b>	<b>0310411</b>
<b>Prerequisites</b>	<b>0310310</b>
<b>Level</b>	<b>1-Cost Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Mustafa Al-Athamneh</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,B1,B2,B3,C1.C2,D1,D3,D6</b>

**Module Description:**

A study of the use of cost accounting information within a planning and control framework. Topics include the information needs of managers, costing of products and services, cost allocations among departments of an enterprise, activity-based costing, the theory of constraints, cost of quality, budgeting, income effects of absorption and variable costing, transfer pricing, and performance measurement.

**Topics Covered:**

Main Contents for this module are:

1. Pricing Decisions and Cost Management
2. Job Order Costing
3. Cost Allocation, Customer- Profitability Analysis, and Sales-Variance Analysis
4. Process Costing
5. Decision Making and Relevant Information
6. Inventory Management, Just-in-Time, and Back flush Costing
7. Performance Measurement, Compensation, and Multinational Considerations
8. Capital Budgeting and cost analysis.
9. Management control systems, Transfer pricing, and multinational considerations.



**Modules Description**



<b>Module Title</b>	<b>Partnership Companies Accounting</b>
<b>Module ID</b>	<b>0310220</b>
<b>Prerequisites</b>	<b>0310102</b>
<b>Level</b>	<b>2- Accounting for partnership and corporation</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. sami alwaqad</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,C1,</b>

The objective of this module is to provide the Accounting Recording Processing and Reporting for Partnership Firms.

Main Contents for this module are:

1. Local company law (Partnership).
2. Identify the characteristics of the partnership form of business organization.
3. Explain the accounting entries for the formation of a partnership.
4. Identify the bases for dividing net income or net loss.
5. Describe the form and content of partnership financial statements.
6. Explain the effects of the entries when a new partner is admitted.
7. Describe the effects of the entries when a partner withdraws from the firm.
8. Explain the effects of the entries to record the liquidation of a partnership
9. The Liquidation Process - Converting non cash assets into cash
10. Recognizing gains and losses and liquidating expenses incurred during the liquidation period
11. Settling all liabilities
12. Distributing cash to partners according to the final balances in their capital accounts



**Modules Description**



<b>Module Title</b>	<b>Corporations Accounting</b>
<b>Module ID</b>	<b>0310320</b>
<b>Prerequisites</b>	<b>0310220</b>
<b>Level</b>	<b>2- Accounting for partnership and corporation</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. sana maswdeh</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,B3,C1,D1</b>

The objective of this module is to provide the student with the Characteristics of Corporations through the Accounting problems of capital paid – in, long term and short – term financing, Measurement of results, Disclosure in the Financial Statements.

Main Contents for this module are:

1. Local company law (Corporations).
2. Identify the major characteristics of a corporation.
3. Differentiate between paid-in capital and retained earnings.
4. Record the issuance of common stock.
5. Explain the accounting for treasury stock.
6. Differentiate preferred stock from common stock.
7. Prepare a stockholders' equity section.
8. Compute book value per share.
9. Prepare the entries for cash dividends and stock dividends.
10. Identify the items that are reported in a retained earnings statement.
11. Prepare and analyze a comprehensive stockholders' equity section.
12. Describe the form and content of corporation income statements.
13. Indicate the statement presentation of material items not typical of regular operations.
14. Compute earnings per share.



**Modules Description**



<b>Module Title</b>	<b>Intermediate Accounting (1)</b>
<b>Module ID</b>	0310230
<b>Prerequisites</b>	0310102
<b>Level</b>	3 – Financial Accounting
<b>Credit</b>	3
<b>Module Coordinator</b>	Dr. thaher alqashi
<b>Contribution to program Learning Outcomes</b>	A2,B1,B2,B3,C1

An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part I). Topics vary but typically include: standard setting; the accounting cycle including data accumulation, adjustments and preparation of financial statements; and valuation. There is a focus on the recognition, measurement and disclosure of revenue; inventory and cost of sales; and plant assets.

Main Contents for this module are:

1. The Conceptual Framework
2. Income Statement and Related Information
3. The Balance Sheet and The Statement of Cash Flows
4. The Time Value of Money
5. Cash and Receivables
6. Investments
7. Valuation of Inventories A Cost Basis Approach
8. Inventories – Additional Valuation Issues
9. Acquisition of Property, Plant, and Equipment
10. Depreciation, Impairments, and Depletion
11. Intangible Assets
12. Accounting Changes and Error Analysis

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**Modules Description**



<b>Module Title</b>	<b>Intermediate Accounting (2)</b>
<b>Module ID</b>	<b>0310231</b>
<b>Prerequisites</b>	<b>0310230</b>
<b>Level</b>	<b>3 – Financial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. thaher alqashi</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B3,D1,D4</b>

An in-depth study of the process of preparing and presenting financial information about an entity for outside users (Part II). Topics vary but typically include analysis of recognition, measurement and disclosure of: equity investments, financing activities (bonded debt, leases, pensions), income taxes, stockholders' equity, specialized reporting problems and cash flow.

**Topics Covered:**

Main Contents for this module are:

1. Current Liabilities
2. Long Term Liabilities
3. Stockholders' Equity
4. Stockholders' Equity - Retained Earnings
5. Dilutives and Earnings per Share
6. Accounting for Pensions and Postretirement Benefits
7. Accounting for Leases
8. The Statement of Cash Flows
9. Full Disclosure in Financial Reporting



**Modules Description**



<b>Module Title</b>	<b>Advanced Accounting</b>
<b>Module ID</b>	<b>0310431</b>
<b>Prerequisites</b>	<b>0310231</b>
<b>Level</b>	<b>3 – Financial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. sana maswadh</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,B1,B2,B3,C1,C2,D2,D5,D6</b>

The study of entities and special transactions not covered in Partnership and Corporations Accounting. Particular emphasis is given to partnership equity accounting, governmental accounting, business combinations, reporting by parent-subsiary consolidated entities (including foreign subsidiaries) and accounting for foreign currency transactions.

**Topics Covered:**

Main Contents for this module are :

1. Business Combinations
2. An Introduction to Consolidated Financial Statements
3. Consolidated Techniques and Procedures
4. Intercompany Profit Transactions – Inventories
5. Intercompany Profit Transactions – Plant Assets
6. Intercompany Profit Transactions – Bonds
7. Consolidations – Changes in Ownership Interests
8. Indirect and Mutual Holdings
9. Subsidiary Preferred Stock Consolidated Earnings per Share and Consolidated Income Taxation
10. Consolidated Theories, Push-Down Accounting, and Corporate Joint Ventures
11. Foreign Currency Concepts and Transactions
12. Foreign Currency Financial Statements

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**Modules Description**



<b>Module Title</b>	<b>Accounting For financial entities</b>
<b>Module ID</b>	<b>0310432</b>
<b>Prerequisites</b>	<b>0310102</b>
<b>Level</b>	<b>3 – Financial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. majeed alshare'</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,C1,C2,D1,D3</b>

The objective of this module is to provide the student with information related to banks and insurance companies and their Accounting system that provide information to the users of this sector. This module aims to :

- Familiarize student with two important sectors of the Economy which they are banks and insurance sectors
- Understand the accounting systems of banks and insurance companies and its differences from after systems of trading, Manufacturing , and service entities

Prepare students to have a career in such financial institutions

### **Topics Covered**

Main Contents for this module are:

- **First: Accounting for Banks**
  - Nature of Banks activities in Jordan
  - Basics of banks accounting
  - Cash deposits and credit account
  - Loans and debts current account
  - Notes receivables and notes payable
  - Foreign commerce finance
  - Foreign currency transactions
  - Mortgages
  - Reconcile room
  - Financial statements
  - Letter of credits
- **Second : Accounting for insurance firms**
  - Definition of types of insurance revenues and expenses
  - Characteristics of insurance firms accounting : Basic principles, books and records, Accounting for divisions
  - Accounting for insurance  
Types of insurance, Accounting entries, obligations
  - Investments: Where to invest? Accounting entries
  - Financial statements: Case of life insurance case of fire and contingent risk  
Accounting for consignors



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**Modules Description**



<b>Module Title</b>	<b>Specialized Financial Accounting</b>
<b>Module ID</b>	<b>0310433</b>
<b>Prerequisites</b>	<b>0310231</b>
<b>Level</b>	<b>3 – Financial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. ibrahem al sa'de</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,A5,B1,B2,C1,C2,D1,D3,D6</b>

The objective of this module is to provide the student with understanding of the economic activities related to the Departments, Branches, Consignment, Hotels, Clubs, Hospitals, and Universities.



**Modules Description**



<b>Module Title</b>	<b>Accounting theory</b>
<b>Module ID</b>	<b>0310434</b>
<b>Prerequisites</b>	<b>0310231</b>
<b>Level</b>	<b>3 – Financial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Daas Katrib</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,A2,A3,B1,B2,B3,B4, C1,C2,D1,D3,D5,D6</b>

The theory of accounting as it has developed in the economy of the United States and other countries. Particular emphasis on concepts, income measurement, valuation of assets, and valuation and measurement of equities. Application of accounting theory to contemporary problems is analyzed by cases and research papers on selected areas.

**Topics Covered:**

Main Contents for this module are:

1. Foundation of Standard Setting and Theory Formulation
2. Conceptual Framework Project
3. Assets
4. Cash and Cash Flows
5. Liabilities
6. Valuation and measurement of equities
7. Revenue Recognition
8. Fair Value, economic Income, and Accounting Income
9. Disclosure

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**Modules Description**



<b>Module Title</b>	International Accounting
<b>Module ID</b>	0310435
<b>Prerequisites</b>	0310231
<b>Level</b>	3 – Financial Accounting
<b>Credit</b>	3
<b>Module Coordinator</b>	Dr. maher abu liayla
<b>Contribution to program Learning Outcomes</b>	A1,A2,B1,B2,B3,C1,C4,D1,D3,D5,D6

This is module builds on earlier accounting modules by presenting accounting standards from the international perspective through the standards formulated and issued by international accounting standard committee (IASC)

Main Contents for this module are:

**1. The International Financial Reporting Context**

- Global standards? History and Environment
- The difference between the International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS)
- Who does what: the International Accounting Standards Board (IASB), and the International Financial Reporting Interpretation Committee Statements (IFRICs)
- The International harmonization so far

**2. How the IAS/IFRS Impact on the Balance Sheet Assets**

- Intangible Assets and Goodwill
- Property, Plant and Equipment
- Impairment of Assets
- Investments
- Inventory and other current assets

**3. How the IAS/IFRS Impact on the Balance Sheet Liabilities**

- Current and long-term liabilities
- Events after the balance sheet date
- Income Taxes
- Leases
- Employee benefits

**4. The International Standards and the other Statements**

- Key changes for the income statement (P&L)
- Key changes for the cash flow statement

**5. Group Accounts and the International Standards**

- Business combination and the IFRS
- Investment in subsidiaries and associates: the difference
- Interest in joint ventures and the related standard

**6. Specific Standards**

- The specific nature of retirement benefit plan, bank financial statements and agriculture and the related IAS
- The shared-based payment and insurance contracts and the related IFRS

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<b>Module Title</b>	<b>Financial Reporting Analysis</b>
<b>Module ID</b>	<b>0310340</b>
<b>Prerequisites</b>	<b>0310220</b>

<b>Level</b>	<b>4-Financial Statements Analysis</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. mohammad alqam</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B2,B3,C2,D1,D3,D4,D5,D6</b>

Ratio analysis and interpretation of balance sheet and income statement data. Account classifications and income measurements; company ratios, trends and present position; development of industry standards and status of business indicators as a guide for economic forecasts.

Main Contents for this module are:

1. Overview of Financial Reporting and Financial Statement Analysis.
2. Overview of Financial Statement Analysis Profitability Analysis.
3. Explain and apply horizontal analysis, describe and apply vertical analysis.
4. Identify and compute ratios and describe their purpose and use in analyzing a firm's liquidity, profitability, and solvency.
5. Profitability Analysis: An Extended Look.
6. Risk Analysis: An Extended Look Financial Distress Risk.
7. Valuation: Earnings – Based Approaches:
  - Price – Earning (P – E) Ratios.
  - Price to Book Value (P – BV) Ratios.
  - Relation of P – E Ratios and P – BV.
8. Ratios to ROCE.
9. Recognize the limitations of financial statement analysis

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<b>Module Title</b>	<b>Auditing (1)</b>
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<b>Module ID</b>	<b>0310350</b>
<b>Prerequisites</b>	<b>0310231</b>
<b>Level</b>	<b>5 – Auditing</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. ibrahem hussen</b>
<b>Contribution to program Learning Outcomes</b>	<b>A3,A4,B2,B4,C1,C2,C3,D1,D2,D3,D6</b>

Introduction to auditing and the professional responsibilities of a career in any specialty of the accounting profession. Topics include the legal and ethical responsibilities of accountants; professional auditing standards; the acquisition, evaluation and documentation of audit evidence; reports on the results of the engagement.

**Topics Covered:**

Main Contents for this module are:

1. The Demand for Audit and Assurance Services
2. The CPA Profession
3. Audit Reports
4. Professional Ethics
5. Legal Liability
6. Audit Responsibilities and Objectives
7. Audit Evidence
8. Audit Planning and Analytical Procedures
9. Materiality and Risk
10. Internal Control and Control Risk
11. The Impact of Information Technology on the Audit Process
12. Overall Audit Plan and Audit Program

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<b>Module Title</b>	<b>Auditing (2)</b>
<b>Module ID</b>	<b>0310451</b>
<b>Prerequisites</b>	<b>0310350</b>
<b>Level</b>	<b>5 – Auditing</b>
<b>Credit</b>	<b>3</b>

<b>Module Coordinator</b>	<b>Dr. ibraheem husein</b>
<b>Contribution to program Learning Outcomes</b>	<b>A3,A4,B2,B4,C1,C2,C3,D1,D2,D3</b>

The investigation of accounting information. This is an introductory module in all aspects of the investigative process in auditing. Topics include evaluation in internal control, compliance testing, substantive testing, operational audits, statistical sampling and auditing EDP.

Main Contents for this module are:

1. Audit of the Sales and Collection Cycle
2. Audit Sampling for Tests of Controls and Substantive Tests of Transactions
3. Completing the Tests in the Sales and Collection Cycle-Accounts Receivable
4. Audit Sampling for Tests of Details of Balances
5. Audit of the Payroll and Personnel Cycle
6. Audit of the Acquisition and Payment Cycle
7. Completing the Tests in the Acquisition and Payment Cycle
8. Audit of the Inventory and Warehousing Cycle
9. Audit of the Capital Acquisition and Repayment Cycle
10. Audit of Cash Balances
11. Completing the Audit
12. Other Assurance Services
13. Internal and Governmental Financial Auditing and Operational Auditing

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<b>Module Title</b>	<b>Ethics for Accountants</b>
<b>Module ID</b>	<b>0310352</b>
<b>Prerequisites</b>	<b>0310102</b>
<b>Level</b>	<b>5 – Auditing</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr.Sami Al-Waqqad</b>
<b>Contribution to program Learning Outcomes</b>	<b>A3,A4,B2,B4,C1,C2, D1,D2,D3,D4,D5,D6</b>



This module explores ethics and professional responsibility in the accounting profession. Students will discuss the evolutionary role of ethics as it pertains to the accounting profession. The module will also have students investigate and analyze case studies regarding ethical situations and issues confronted by the accounting profession. The module will also provide an introduction to professional responsibilities required of those in the accountant's profession as prescribed by the state boards of accountancy.

**Topics Covered:**

Main Contents for this module are:

How the ethics education is necessary to:

- develop a sense of ethical responsibility in accountants;
- improve the moral standards and attitudes of accountants;
- develop the problem-solving skills that have ethical implications; and to
- develop a sense of professional responsibility or obligation.

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<b>Modules Description</b>	
<b>Module Title</b>	<b>Governmental accounting</b>
<b>Module ID</b>	<b>0310360</b>
<b>Prerequisites</b>	<b>0310320</b>
<b>Level</b>	<b>6 - Managerial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Badir M.Alwan</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,C1,C2,D3,D6</b>



Critically examines current issues in financial accounting, management control and auditing for government and other non-profit organizations.

Main Contents for this module are:

1. GOVERNMENTAL AND NONPROFIT ACCOUNTING - Environment and Characteristics
2. STATE AND LOCAL GOVERNMENT ACCOUNTING - Concepts, Objectives and Principles
3. BUDGETING, BUDGETARY ACCOUNTING AND BUDGETARY REPORTING
4. **GENERAL AND SPECIAL REVENUE FUNDS**
5. **REVENUE ACCOUNTING**
6. **EXPENDITURE ACCOUNTING**
7. **CAPITAL PROJECTS FUNDS**
8. **DEBT SERVICE FUNDS**
9. **GENERAL CAPITAL ASSETS; LONG-TERM LIABILITIES; PERMANENT FUNDS**
10. **ENTERPRISE FUNDS**
11. **INTERNAL SERVICE FUNDS**
12. **TRUST & AGENCY FUNDS**
13. **The Comprehensive Annual Financial Report (CAFR) and the Financial Reporting Entity**



**Modules Description**



<b>Module Title</b>	<i>Managerial Accounting</i>
<b>Module ID</b>	<b>0310461</b>
<b>Prerequisites</b>	<b>0310102</b>
<b>Level</b>	<b>6 -Managerial Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dina Adel Dawod</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,A3,A5,B1,B2,B3,C1,C2, D1,D2,D3,D5,D6</b>

Nature, measurement and analysis of accounting data appropriate to managerial decision making, and comprehensive budgeting; statistical cost estimation; cost-volume-profit analysis; gross profit analysis; application of probability to cost control; capital planning. PERT- cost.

**Topics Covered:**

Main Contents for this module are:

1. MANAGERIAL ACCOUNTING AND THE BUSINESS ORGANIZATION
2. INTRODUCTION TO COST BEHAVIOR
3. MEASUREMENT OF COST
4. COST MANAGEMENT SYSTEMS AND ABC
5. RELEVANT INFORMATION and DECISION MAKING
6. RELEVANT INFORMATION AND DECISION MAKING PRODUCTION DECISIONS
7. THE MASTER BUDGET
8. FLEXIBLE BUDGETS
9. MANAGEMENT CONTROL SYSTEMS
10. MANAGEMENT CONTROL IN DECENTRALIZED ORGANIZATIONS
11. BUDGETARY PLANNING
12. Budgetary Control and Responsibility Accounting
13. Performance Evaluation through Standard Costs
14. INCREMENTAL ANALYSIS AND CAPITAL BUDGETING



**Modules Description**



<b>Module Title</b>	<b>Accounting Information Systems</b>
<b>Module ID</b>	<b>0310470</b>
<b>Prerequisites</b>	<b>0310102 + 0710101</b>
<b>Level</b>	<b>7 -Computer &amp; Accounting Information Systems</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr.Rehab Hassan Karbot</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,B3,C1,C2,C4, D1,D3,D4,D5,</b>

This is an introductory module in accounting information systems. It includes consideration of issues such as transaction processing and transaction processing cycles, the use and effects of computers and other relevant technology on accounting, database and file systems, internal accounting and administrative controls, and information technology audits. The module emphasizes the use of common business software, which may include spreadsheets, flowcharting software, communications, general ledger, and database management systems.

Main Contents for this module are:

1. ACCOUNTING INFORMATION SYSTEMS:AN OVERVIEW
2. OVERVIEW OF BUSINESS PROCESSES
3. Systems Development and Documentation Techniques
4. RELATIONAL DATABASES
5. CONTROL AND ACCOUNTING INFORMATION SYSTEMS
6. AUDITING COMPUTER-BASED INFORMATION SYSTEMS
7. THE REVENUE CYCLE: SALES AND CASH COLLECTIONS
8. THE EXPENDITURE CYCLE:PURCHASING AND CASH DISBURSEMENTS
9. THE PRODUCTION CYCLE
10. THE HUMAN RESOURCES MANAGEMENT/ PAYROLL CYCLE
11. GENERAL LEDGER AND REPORTING SYSTEM
12. Introduction to Systems Development and Systems Analysis
13. Systems Design, Implementation, and Operation
14. Introduction to E-Business

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**Modules Description**



<b>Module Title</b>	<b>Computer Application / Accounting</b>
<b>Module ID</b>	<b>0310471</b>
<b>Prerequisites</b>	<b>0310102 + 0710101</b>
<b>Level</b>	<b>7 -Computer &amp; Accounting Information Systems</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr.Rehab Hassan Karbot</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,B3,C1,C2,C4, D1,D3,D4,D5,D6</b>

Designed to develop student understanding of the role of accounting information systems and their functions in business. Students develop computer skills in applications for all accounting disciplines. Upon the completion of the module, students understand how accounting information systems facilitate the accomplishment of strategic and operational objectives within the organization.

Main Contents for this module are:

1. Using Ms Excel Spread Sheet to build Templates.
2. How to design a good Accounting Applications.
3. Design & work with Application for Accounting Recording Process Template.
4. Design & work with Application for preparing worksheet, Accruals, Prepayments.
5. Design & work with Application for preparing Financial Statements.
6. Design & work with Application for Depreciation Assets Template.
7. Design & work with Application for Payroll System.
8. Design & work with Application for Bank reconciliation.
9. Design & work with Application for Accounts Receivables
10. Design & work with Application for Loan amortization.
11. Design & work with Application for Inventory.
12. Design & work with Application for Time Value Money.
13. Design & work with Application for Financial Analysis Ratios.
14. Design & work with Application for Budgets.
15. Design Accounting Application using What-If Analysis ( Scenario Manager )
16. Design & work with Accounting Application Using Macros.
17. Design & work with Accounting Application Using Pivot Table.
18. Design & work with Accounting Application Using Goal Seeking.
19. Design & work with Accounting Application Using Solver.
20. Work with Accounting Application using Nested Function.
21. Design Application using Database function in Excel spread sheets.
22. The Role of XML (Extensible Markup Language) in Accounting Discloser.



**Modules Description**



<b>Module Title</b>	<b>Tax accounting</b>
<b>Module ID</b>	<b>0310480</b>
<b>Prerequisites</b>	<b>0310102</b>
<b>Level</b>	<b>8 - Taxation</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Maher abu layla</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,B1,B3,C1,C2, D1,D2,D4,D5,D6</b>

Introduction, problems of tax bases and rates; history of the Jordanian income tax; determination of Jordanian income tax base and application of rates; economic and social implications of taxation.

**Topics Covered:**

Main Contents for this module are:

1. Introduction to Jordanian income tax law.
2. Jordanian income tax for individual Income
3. Jordanian income tax for Sales
4. Jordanian income tax for Add Value
5. Economic and social implications of taxation.

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**Modules Description**



<b>Module Title</b>	<b>Filed Training In accounting</b>
<b>Module ID</b>	<b>0310491</b>
<b>Prerequisites</b>	<b>4th year</b>
<b>Level</b>	<b>9- project /Training /Special Topics</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	Abdel - Karim Ali Dawod Ramahi
<b>Contribution to program Learning Outcomes</b>	<b>B1,B2,B3,B4,C1,C2,C3,C4, D1,D2,D3,D4,D5,D6</b>
<b>Designed to develop student skills in recognizing accounting problems and isolating relevant issues: to develop student skills in generating documentary support and arguments for an acceptable solution to complex accounting problems; to enhance student skills in effectively organizing and communicating, in written and oral form, proposed solutions to accounting problems; and to familiarize students with contemporary accounting practice by filed training .</b>	

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**Modules Description**



<b>Module Title</b>	<b>Graduation Project In accounting</b>
<b>Module ID</b>	<b>0310492</b>
<b>Prerequisites</b>	<b>4th year</b>
<b>Level</b>	<b>9- project /Training /Special Topics</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. majeed alshare'</b>
<b>Contribution to program Learning Outcomes</b>	<b>B3,C2,C4,D1,D2,D3,D4,D5,D6</b>

This module is designed to build upon previous research assignments in all upper level accounting modules and provide a capstone experience for accounting majors by challenging them to identify accounting issues, locate and research appropriate accounting concepts, standards, statements, pronouncements or tax authorities, and then provide a thorough analysis for determination of an appropriate conclusion for the decision-making process. Communication of such research and analysis will require students to prepare organized/structured written papers. The instructor follows up student's graduation project step by step during the module period.





**Modules Description**



<b>Module Title</b>	<b><u>Petroleum and Mineral Accounting</u></b>
<b>Module ID</b>	<b>0310412</b>
<b>Prerequisites</b>	<b>0310310</b>
<b>Level</b>	<b>1- Cost Accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Majeed.J. Al-Sharaa.</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,A5,B1,B2,B3,C1,C2,D1,D3,D6</b>

An introduction to the oil and gas industry and the specialized financial accounting procedures associated with the industry. Areas emphasized include exploration, leasing, drilling, producing, amortization conveyances, joint interests, unitizations, carried interests, and partnerships and special gas contracts.

**Topics Covered:**

Main Contents for this module are:

1. Accounting for acquisition, exploration, development and production costs using historical cost accounting method
2. Non-drilling exploration cost under successful effort method
3. Acquisition costs of unproved property under successful method
4. Drilling and development costs under successful effort method
5. Proved property – cost disposition under successful – effect method
6. Accounting for production activities
7. Accounting for revenue from oil and gas sales

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<b>Module Title</b>	Accounting for Health Institutions
<b>Module ID</b>	0310421
<b>Prerequisites</b>	0310231
<b>Level</b>	2- Accounting for partnership and corporation
<b>Credit</b>	3
<b>Module Coordinator</b>	Dr. thaher alqashi
<b>Contribution to program Learning Outcomes</b>	A1,A2,B1,B2,B3

Practical solutions to more difficult accounting problems arising in day-to-day hospital business operations. Uniform hospital accounting and statistics, credits and collections, third-party reimbursements, payroll accounting, inventory accounting, long-term debt and fund raising, hospital financial statements, mechanized accounting, and hospital investments.

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**Modules Description**



<b>Module Title</b>	Accounting Cases & Problems
<b>Module ID</b>	0310436
<b>Prerequisites</b>	0310231
<b>Level</b>	3 – Financial accounting
<b>Credit</b>	3
<b>Module Coordinator</b>	Dr. dina adel
<b>Contribution to program Learning Outcomes</b>	A2,A3,B1,B2,B3,C1,C2,D1,D3,D6

Utilization of strategic and critical thinking skills to investigate accounting issues. Through the analysis of intra-disciplinary cases, students show that they have the relevant research skills and technological sophistication to access, evaluate and interpret relevant information needed for decision-making. Problems connected with income determination and equity accounting, human recourses, Inflation, Fair Value and other issues.

Main Contents for this module are the following problems:

1. Human resources accounting.
2. Inflation Accounting.
3. Fair Value ( divertive ,good will )
4. Monitory Transactions.

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<b>Module Title</b>	<b>Advanced Financial Reporting Analysis</b>
<b>Module ID</b>	<b>0310341</b>
<b>Prerequisites</b>	<b>0310340</b>
<b>Level</b>	<b>4 - Financial Statement Analysis</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. mohammad alqam</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,B3,C2,D1,D3,D4,D5,D6</b>
<p>Advanced topics in financial accounting and reporting, including business combinations and consolidations, international accounting and monetary translation, governmental accounting and fiduciary accounting.</p>	

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<b>Module Title</b>	<b>Electronic Auditing</b>
<b>Module ID</b>	<b>0310452</b>
<b>Prerequisites</b>	<b>0310451</b>
<b>Level</b>	<b>5- Auditing</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Rehab Hassan Karbot</b>
<b>Contribution to program Learning Outcomes</b>	<b>A3,A4,B1,B2,B3,B4,C1,C2, D1,D2,D3,D5,D6</b>

The use of the computer to process transactions imposes a new environment and a new set of problems for the auditors, independent and internal. Controls and audit techniques to evaluate these controls are emphasized. The use of the computer as an audit tool is introduced through actual operation of Generalized Audit Software such as is currently used in practice. Additional topics covered include computer fraud, security measures and controls in advanced online, teleprocessing systems.



Main Contents for this module are:

**Theory Part:**

1. Information systems environment: why are control and auditability important?
2. Audit and Review: Its Role in computer information systems
3. The Audit Process in an Information systems environment.
4. Auditing CIS Applications and Networks

**Practices Part:**

5. Introduction about IDEA as a comprehensive package with many futures for auditing.
6. Access IDEA for windows
7. Create a client
8. Import the master file
9. Field Statistics
10. Random Extraction
11. Import the Sale transaction Database
12. Field Summarization
13. Numeric File Stratification
14. Field Manipulation
15. Identify Duplicate Invoices
16. Record Extraction Using @ Functions
17. Design a Report

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<b>Modules Description</b>	
<b>Module Title</b>	<b>Strategic Accounting      Managerial Accounting</b>
<b>Module ID</b>	<b>0310463</b>
<b>Prerequisites</b>	<b>0310461</b>
<b>Level</b>	<b>6 – Managerial accounting</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dina Adel Dawod</b>

<b>Contribution to program Learning Outcomes</b>	<b>A2,A3,A5,B1,B2,C1,C2, D1,D2,D3,D4,D5,D6</b>
<p>The role and scope of the strategic cost management function (management accounting) within organizations is changing rapidly. New cost management tools provide organizations with information for decision-making and control in an international marketplace. These tools directly incorporate organization strategy and focus on process understanding. The module typically includes readings, cases and discussion of planning and budgeting, activity based concepts, target costing, performance measurement, quality and environmental cost management. Specific topics will vary.</p> <p>Main Contents for this module are:</p> <ol style="list-style-type: none"><li>1. International of cost management systems and control</li><li>2. Short-beam budgeting , resource allocations, and capacity cost</li><li>3. Activity – Based costing and activity – Based management</li><li>4. Cost based decision making</li><li>5. Target costing; life costing</li><li>6. Decentralization</li><li>7. The balanced scorecard measuring total business unit performance</li><li>8. Financial measures of performance; Return on investment (ROI) and economic value added</li><li>9. Measuring customer, internal business process, and employee performance</li><li>10. Investing to develop future capabilities technology</li><li>11. Formal models in budgeting and incentive contracts</li></ol>	



**Modules Description**



<b>Module Title</b>	<b>Advanced Computer Application / Accounting</b>
<b>Module ID</b>	<b>0310475</b>
<b>Prerequisites</b>	<b>0310471</b>
<b>Level</b>	<b>7 -Computer &amp; accounting Information systems</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. Rehab Hassan Karbot</b>
<b>Contribution to program Learning Outcomes</b>	<b>A2,B1,B2,B3,C2,D5</b>

Practical understanding of the QuickBooks accounting software. Students learn to apply accounting knowledge to a small-business environment using QuickBooks.

Main Contents for this module are:

1. Quick Tour of QuickBooks Pro® 2005
2. Chart of Accounts
3. Banking
4. Customers and Sales
5. Vendors, Purchases, and Inventory
6. Employees and Payroll
7. Reports and Graphs
8. Creating a Service Company in QuickBooks
9. Accounting for a Service Company
10. Merchandising Corporation: Sales, Purchases, and Inventory
11. Merchandising Corporation: Payroll
12. Advanced Topics



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<b>Module Title</b>	<b>Advanced Taxation</b>
<b>Module ID</b>	<b>0310481</b>
<b>Prerequisites</b>	<b>0310480</b>
<b>Level</b>	<b>8 - Taxation</b>
<b>Credit</b>	<b>3</b>
<b>Module Coordinator</b>	<b>Dr. maher abu layla</b>
<b>Contribution to program Learning Outcomes</b>	<b>A1,B1,B3,C1,C2,D1,D2,D4,D5,D6</b>

This module is intended to provide students an in-depth understanding of the tax consequences, to a corporation and to its shareholders, of the formation, operation and eventual liquidation of a corporation. Attention will be given to the comparison of various business entities to the corporate form of conducting business, and special consideration will be given to the conduct of business as a Subchapter S corporation or as a Limited Liability Company. The module also provides a detailed analysis of the consequences of corporate redemptions, distributions, liquidations and reorganizations. The differences in the taxation of corporations, partnerships, and limited liability companies also are addressed.

**Topics Covered:**

1. TAX RESEARCH
2. CORPORATE FORMATION
3. THE CORPORATE INCOME TAX
4. NON-LIQUIDATING DISTRIBUTIONS (1 of 2)
5. OTHER CORPORATE TAX LEVIES
6. LIQUIDATING DISTRIBUTIONS
7. CORP ACQUISITIONS & REORGANIZATIONS (1 of 2)
8. CONSOLIDATIONS (1 of 2)
9. ADMINISTRATIVE PROCEDURES (1 of 2)
10. PARTNERSHIP FORMATION & OPERATION (1 of 2)
11. SPECIAL PARTNERSHIP ISSUES (1 of 2)
12. THE GIFT TAX
13. THE ESTATE TAX
14. INCOME TAXATION OF TRUSTS & ESTATES (1 of 2)
15. U.S. TAX OF FOREIGN- RELATED TRANSACTIONS